

**PROPERTY & CASUALTY INSURERS**

**COMPANY NAME:** \_\_\_\_\_ **NAIC Company Code:** \_\_\_\_\_

**Contact:** \_\_\_\_\_ **Telephone:** \_\_\_\_\_

**REQUIRED FILINGS IN THE STATE OF: TENNESSEE** \_\_\_\_\_ **Filings Made During the Year 2004**

(1) Check- list	(2) Line #	(3)  REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5)  DUE DATE	(6)  FORM SOURCE**	(7)  APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
		<b>I. NAIC FINANCIAL STATEMENTS</b>						
	1	Annual Statement (8 1/2" x 14")	1	1	1	3/1	NAIC	A, B, E-L, P-R, Z
	1.1	Printed Investment Schedule detail (Pages E01-E-25)	1	1	1	3/1	NAIC	A, B, E-L, P-R, Z
	2	Protected Cell Annual Statement	xxx	0	xxx	3/1	NAIC	
	3	Combined Annual Statement (8 1/2" x 14")	1	1	N/A	5/1	NAIC	G, H, J, M, O, X, Z
	4	Quarterly Financial Statement (8 1/2" x 14")	1	1	AC	5/15, 8/15, 11/15	NAIC	A, B, E-I, K-R, Z
		<b>II. NAIC SUPPLEMENTS</b>						
	10	Accident & Health Policy Experience Exhibit	1	1	1	4/1	NAIC	U, Z
	11	Combined Insurance Expense Exhibit	1	1	N/A	5/1	NAIC	Z
	12	Credit Insurance Experience Exhibit	1	1	1	4/1	NAIC	X, Z
	13	Investment Risk Interrogatories	1	1	1	4/1	NAIC	
	14	Financial Guaranty Insurance Exhibit	1	1	N/A	3/1	NAIC	Z
	15	Insurance Expense Exhibit	1	1	N/A	4/1	NAIC	Z
	16	Long Term Care Experience Reporting Forms	1	1	N/A	4/1	NAIC	Z
	17	Management Discussion & Analysis	1	1	1	4/1	Company	A, B, K, Z
	18	Medicare Supplement Insurance Experience Exhibit	1	1	1	3/1	NAIC	Z
	19	Premiums Attributed to Protected Cells Exhibit	xxx	1		4/1	NAIC	
	20	Risk-Based Capital Report	1	1	N/A	3/1	NAIC	R, Z
	21	Schedule SIS	1	N/A	N/A	3/1	NAIC	R, Z
	22	Statement of Actuarial Opinion	1	1	1	3/1	Company	F, Q
	23	Supplement A to Schedule T	1	1	1	3/1, 5/15, 8/15, 11/15	NAIC	Z
	24	Supplemental Compensation Exhibit	1	N/A	N/A	3/1	NAIC	G, Z
	25	SVO Compliance Certification -Annual	1	1	1	3/1	NAIC	
	25.1	SVO Compliance Certification - Quarterly	1	1	AC	5/15, 8/15, 11/15	NAIC	
	26	Trusted Surplus Statement	1	1	xxx	3/1, 5/15, 8/15, 11/15	NAIC	
		<b>III. ELECTRONIC FILING REQUIREMENTS</b>						
	30	Annual Statement Electronic Filing	xxx	1	xxx	3/1	NAIC	Z
	31	March .PDF Filing	xxx	1	xxx	3/1	NAIC	Z
	32	Risk-Based Capital Electronic Filing	N/A	1	N/A	3/1	NAIC	
	33	Combined Annual Statement Electronic Filing	xxx	1	xxx	5/1	NAIC	Z
	34	Combined Annual Statement .PDF Filing	xxx	1	xxx	5/1	NAIC	
	35	Supplemental Electronic Filing	xxx	1	xxx	4/1	NAIC	Z
	36	Supplemental .PDF Filing	xxx	1	xxx	4/1	NAIC	Z
	37	Quarterly Electronic Filing	N/A	1	N/A	5/15, 8/15, 11/15	NAIC	
	38	Quarterly .PDF Filing	N/A	1	N/A	5/15, 8/15, 11/15	NAIC	
	39	June .PDF Filing	xxx	1	xxx	6/1	NAIC	
		<b>IV. AUDITED FINANCIAL STATEMENTS</b>						
	51	Accountants Letter of Qualifications	1	N/A	1	6/1	Company	A, B
	52	Audited Financial Statements	1	1	1	6/1	Company	A, B, S
	53	Audited Financial Statements Exemption Affidavit	1	N/A	1	6/1	Company	A, B, S
	54	Independent CPA	1	AF	1	6/1	Company	A, B
	55	Notification of Adverse Financial Condition	1	N/A	1	6/1	Company	A, B
	56	Report of Significant Deficiencies in Internal Controls	1	N/A	1	6/1	Company	A, B
	57	Request for Exemption to File	1	N/A	AD	6/1	Company	A, B
	58	Request to File Consolidated Audited Annual Statements	1	N/A	N/A	6/1	Company	A, B
		<b>V. STATE REQUIRED FILINGS</b>						
	101	Certificate of Compliance	N/A	0	1		State	B
	102	Certificate of Deposit	N/A	0	1		State	B
	103	Filings Checklist (with Column 1 completed)	N/A	1	N/A		State	A, B
	104	Premium tax - Annual	1	0	1	3/1	State	A, D,Y
	105	Premium Tax - Quarterly	1	N/A	1	6/1, 8/20, 12/1		A, D,Y
	106	Holding Company Registration Statement	1	N/A	AE	4/30	State	A, B,V
	107	State Filing Fees	1	0	1		State	C, D
	108	Affidavit of Filing	0	0	0		State	
	109	Certificate of Compliance for Advertising Life, Accident, and Health Advertising	1	0	1	3/1	Company	AB
	110	Credit Insurance Compensation to Creditors Affidavit	1	0	1	3/1	State	L, AA

\*If XXX appears in this column, this state does not require this filing if hard copy is filed with the state of domicile and the NAIC and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state.

\*\*If Form Source is NAIC, the form should be obtained from the appropriate vendor.

		<b>NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)</b>	
	A	<p>Required Filings Contact Person:</p> <p>Foreign Property Casualty Insurance Company Contact Person:</p> <p>Domestic Property Casualty Insurance Company Contact Person:</p> <p>Premium Tax Filing Questions:</p>	<p>Joe Walker, 615-741-7520 <a href="mailto:Robert.Walker@state.tn.us">Robert.Walker@state.tn.us</a></p> <p>Jop Bunyasrie, 615-253-5647 <a href="mailto:Surayuth.Bunyasrie@state.tn.us">Surayuth.Bunyasrie@state.tn.us</a></p> <p>Debby Trask, 615-741-7503 <a href="mailto:Deborah.J.Trask@state.tn.us">Deborah.J.Trask@state.tn.us</a></p> <p>SVO Statements are required with all hard copy statements or amendments</p>
	B	Mailing Address:	<p>State of Tennessee Department of Commerce and Insurance Financial Affairs Section / Analytical Unit 0576 500 James Robertson Parkway, 4<sup>th</sup> Floor Nashville, Tennessee 37243-1135 (615) 741-1633</p>
	C	<p>Mailing Address for Filing Fees:</p> <p><b>TCA 5-4-101 provides for a \$515.00 Annual Statement filing fee. Please do not enclose this fee with Annual Statement.</b></p>	<p>This fee is included on the premium tax return. (SEE D, FOR PREMIUM TAX ADDRESS)</p>
	D	<p>Mailing Address for Premium Tax Payments:</p> <p><b>(Tax Return and Filing Fee MUST be mailed under separate cover)</b></p>	<p>State of Tennessee Department of Commerce and Insurance Division of Insurance P.O. BOX 198983 Nashville, TN 37219-8983</p>
	E	<p>Delivery Instructions:</p> <p><b>Any Annual Statement or Tax Return (with payment) received on or before March 1<sup>st</sup> is considered a timely filing.</b></p>	<p>The Document will be considered a promptly filing provided such document bears a postmark, or comparable marking no later than the due date and is transmitted by the <b>United States Postal Service, Federal Express, United Postal Services</b>, or other carrier recognized by the commissioner. <b>A company's meter mail stamp will not be acceptable as evidence that the document was promptly filed</b></p>
	F	Late or Incomplete Filings:	<p>Late or <b>incomplete</b> filings are assessed a \$100.00 per day late or incomplete filing penalty, pursuant to TCA §56-1-502. An example of incomplete filing would be the filing that does not adhere to the requirements in section G, H, O, P, Q, R</p>
	G	<p>Original Signatures:</p> <p><b>(Please use Blue ink)</b></p>	<b>ORIGINAL SIGNATURES AND ORIGINAL NOTARY IS REQUIRED</b>
	H	Signature/Notarization/Certification:	<p>TCA §56-1-501 requires the financial statement be subscribed and sworn to by the President and Secretary, or in their absence, two (2) principal officers. If the statement is signed by anyone other than the President and Secretary, an affidavit must be included and stated that such person is a principle officer elected by the board of directors. <b>(With Original Signature and Notary)</b></p>
	I	Amended Filings:	<p>An explanation of the amendment <b>is</b> required. The amended financial statement filing requires a jurat page <b>with original signatures and notary.</b></p>
	J	Exceptions from normal filings:	NONE
	K	Bar Codes (State or NAIC)	NAIC Bar Code Instructions
	L	NONE Filings:	NAIC Annual Statement Instructions. Blank exhibits or schedules will result in an interpretation that an incomplete filing was submitted, and will be subject to filing penalties.
	M	Filings new, discontinued or modified materially since last year:	NONE
	N	Electronic Filings with NAIC only:	NAIC only
	O	Size, printing standards and numbering:	All statement schedules and exhibits are in accordance with the NAIC Annual Statement Instructions. These instructions provide guidance on printing standards, statement layout, and required binding.
	P	<p>Binding:</p> <p>The Annual Statement must be securely bound.</p>	<p>Annual Statements are properly bound if they are stapled in the CENTER seam or professionally bound by adhesive. Annual Statements that have been cut apart and re-stapled on the top or sides will be considered an <b>incomplete filing</b> and the company will be subject to the \$100.00 a day penalty until corrected.</p>
	Q	<p>Actuarial Opinion:</p> <p>The Actuarial Opinion or Domiciliary State exemption letter must be on or attached to page 1 of the Annual Statement.</p>	<p><b>The opinion must bear an original signature</b>, and must be completed by a "Qualified Actuary". The Actuarial Opinion or Domiciliary State exemption letter must be on or attached to page 1 of the Annual Statement. If the Actuarial Opinion does not contain an original signature, the filing will be classified as incomplete and will be subject to filing penalties of \$100.00 per day.</p>
	R	Risk Based Capital (RBC)	NAIC Annual Statement Instructions
	S	Audited Financial Statements	NAIC Annual Statement Instructions
	T	Certificate of Compliance A&H advertising	An affidavit from the company regarding compliance with the rule is acceptable.
	U	<p>A&amp;H Policy Experience Exhibit</p> <p><b>(Must be mailed under separate cover and separate address)</b></p>	<p><b>Address</b></p> <p>State of Tennessee Department of Commerce and Insurance 4<sup>th</sup> Floor, Actuarial Division 500 James Robertson Parkway Nashville, TN 37243-1130 Attn: Carole Templeton</p>

	V	Holding Company Registration Statement  <b>Tennessee's Holding Company Registration Deadline is April 30<sup>th</sup></b>	Foreign Companies are not required to file if the domiciliary state laws are substantially similar to Tennessee's Title 56 Chapter 11.
	X	Credit Insurance Experience Exhibit:  (Must be mailed under separate cover and separate address.)	<b>ADDRESS</b>  State of Tennessee Department of Commerce and Insurance 4 <sup>th</sup> Floor, Actuarial Division 500 James Robertson Parkway Nashville, TN 37243-1130 Attn: Mary Ann Holt
	Y	Penalty and Interest on Premium Taxes  <b>All delinquencies shall bear interest of ten percent (10%) per annum from the date the amount was due and paid, pursuant to TCA 56-4-216.</b>	Premium taxes will be assessed in addition to the amount of taxes; five percent (5%) for the first month or fractional part thereof, additional five percent (5%) for the second month or fractional part thereof, and penalty thereafter at one half of one percent (.5%) per month.
	Z	NAIC Filing	TCA §56-44-102 (a) requires each insurer to file with the NAIC. Also, if the company is doing business in more than one (1) state and any other insurers as required by the Commissioner must file annual and quarterly statement information in computer readable format as required by Insurance Regulatory Information System.
	AA	Credit Insurance Compensation to Creditors Affidavit	The completion of this form is required by Tennessee Code Annotated Title 56 Chapter 7 Part 9 and must accompany annual statement filed on or before March 1.
	AB	Certificate of Compliance for Advertising Life, Accident, and Health Advertising	Pursuant to Tenn. Comp. R. & Regs., ch. 0780-1-8-.17
	AC	Quarterly Financial Statement (8 1/2" x 14") and SVO Compliance Certification	Foreign – Upon request; however, must file with NAIC Domestic – Required to file
	AD	Request for Exemption to File	The Tennessee Department of Commerce and Insurance accepts Audited Financial Statement exceptions approved by a Company's domiciliary State. <b>Exemptions filed by June 1.</b>
	AE	Independent CPA	See NAIC Instructions for Annual Audited Financial Reports

**General Instructions  
For Companies to Use Checklist**

**Please Note:** This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will send mailing labels, and other information, to all companies but will not be sending their own checklist this year.

**Electronic filing is intended to include filing via the Internet or filing via diskette with the NAIC. Companies that file with the NAIC via the Internet are not required to submit diskettes to the NAIC.**

**Column (1) (Checklist)**

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when mailing information to the state.

**Column (2) (Line #)**

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

**Column (3) (Required Filings)**

Name of item or form to be filed.

**PLEASE NOTE:**

The *Annual Statement Electronic Filing* includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The *March .PDF Filing* is the .pdf file for annual statement data, detail for investment schedules, Officers and Directors Information and supplements due March 1.

The *Risk-Based Capital Electronic Filing* includes all risk-based capital data.

The *Supplemental Electronic Filing* includes all supplements due April 1, per the *Annual Statement Instructions*.

The *Supplemental .PDF Filing* is the .pdf file for all supplemental schedules and exhibits due April 1.

The *Quarterly Statement Electronic Filing* includes the complete quarterly statement data.

The *Quarterly Statement .PDF Filing* is the .pdf file for quarterly statement data.

The *Combined Annual Statement Electronic Filing* includes the required pages of the combined annual statement and the combined Insurance Expense Exhibit.

The *Combined Annual Statement .PDF Filing* is the .pdf file for the Combined annual statement data and the combined Insurance Expense Exhibit.

The *June .PDF Filing* is the .pdf file for the Audited Financial Statements.

**Column (4) (Number of Copies)**

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (E) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX4) Task Force. XXX appears in the "Number of Copies" "Foreign" column for the appropriate schedules and exhibits. **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

**Column (5) (Due Date)**

Indicates the date on which the company must file the form.

**Column (6) (Form Source)**

This column contains one of three words: "NAIC," "State," or "Company." If this column contains "NAIC," the company must obtain the forms from the appropriate vendor. If this column contains "State," the state will provide the forms with the filing instructions. If this column contains "Company," the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

**Column (7) (Applicable Notes)**

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.